



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 301

[REG-122793-19]

RIN 1545-BP71

Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notification of rescheduling of public hearing on a proposed rulemaking.

SUMMARY: This document reschedules and changes to telephonic-only the public hearing originally scheduled for November 7, 2023, for a notice of proposed rulemaking (REG-122793-19) that was published in the **Federal Register** on Tuesday, August 29, 2023. The rescheduled hearing will be held on November 13, 2023, at 10 a.m. ET by telephone only. The proposed regulations relate to information reporting by brokers, the determination of amount realized and basis, and backup withholding, for certain digital asset sales and exchanges.

DATES: The previously scheduled public hearing for the notice of proposed rulemaking published on August 29, 2023 (88 FR 59576), has been rescheduled to a telephonic-only hearing on November 13, 2023, at 10 a.m. ET.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-122793-19) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury and the IRS will publish any comments submitted electronically or on paper to the public

docket. Send paper submissions to CC:PA:01:PR (REG-122793-19), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:01:PR (REG-122793-19), Courier's Desk, Internal Revenue Service, 1111 Constitution Ave NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments and requests to participate in the telephonic public hearing, email publichearings@irs.gov (preferred) or call (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and request for comments that appeared in the **Federal Register** on Tuesday, August 29, 2023 (88 FR 59576), announced that written or electronic comments must be received by October 30, 2023. In a notification published on October 24, 2023 (88 FR 73300), the due date to receive written comments was extended to Monday, November 13, 2023.

The public hearing previously scheduled for November 7, 2023, at 10 a.m. ET, has been rescheduled for November 13, 2023, at 10 a.m. ET, and will be conducted by telephone only.

Persons who wished to present oral comments at the public hearing were required to submit written or electronic comments and an outline of the topics to be discussed as well as the time to be devoted to each topic, not to exceed ten minutes in total.

Requests, with the outline of the topics to be discussed, were required to be made by email to publichearings@irs.gov by October 30, 2023. This due date for requests to testify has not been extended. Persons who made timely requests to testify will receive the telephone number and access code for the rescheduled public hearing.

Individuals who have already sent an email to publichearings@irs.gov to request to attend the hearing by telephone or in person do not need to make a second request to attend the rescheduled hearing being held by telephone only. The IRS will provide

those individuals with a telephone number and access code for the rescheduled hearing by email.

Additional individuals who want to attend the rescheduled telephonic public hearing without testifying must send an email to publichearings@irs.gov to receive the telephone number and access code for the public hearing. The subject line of the email must contain the regulation number “REG-122793-19” and the words “ATTEND Hearing Telephonically”. For example, the subject line may say: “Request to ATTEND Hearing Telephonically for REG-122793-19.” These new requests to attend the public hearing must be received by 5 p.m. ET on November 9, 2023. All individuals who timely request to attend the public hearing will receive the telephone number and access code.

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